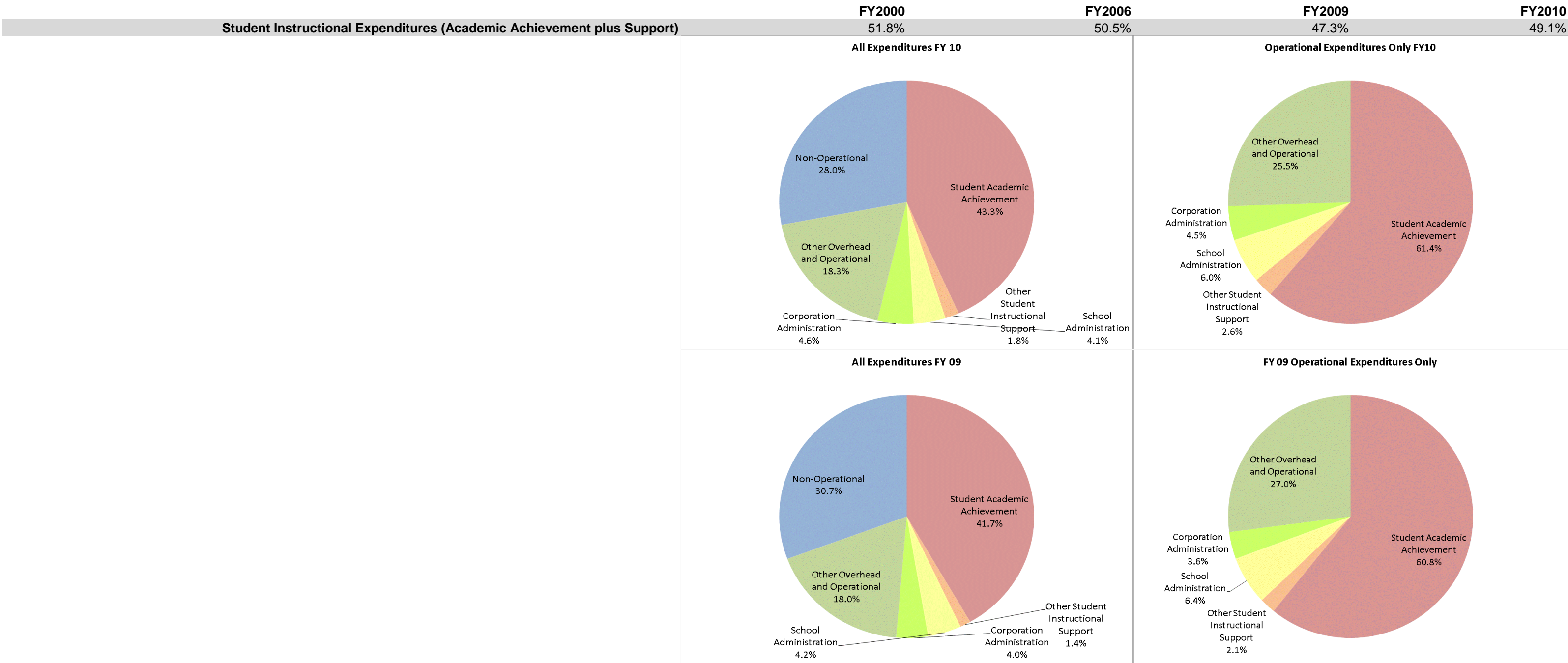


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Merrillville Community School (4600)

Merrillville Community School (4600)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$23,518,024 | 46.2% | \$34,459,089 | 45.1% | \$30,818,813 | 41.7% | \$35,476,051 | 43.3% |
| Student Instructional Support | \$2,848,462 | 5.6% | \$4,154,157 | 5.4% | \$4,152,002 | 5.6% | \$4,770,381 | 5.8% |
| Overhead and Operational | \$10,074,670 | 19.8% | \$14,046,971 | 18.4% | \$16,294,617 | 22.0% | \$18,761,192 | 22.9% |
| Nonoperational | \$14,445,636 | 28.4% | \$23,754,819 | 31.1% | \$22,666,071 | 30.7% | \$22,913,165 | 28.0% |
| Grand Total | \$50,886,793 | | \$76,415,035 | | \$73,931,503 | | \$81,920,789 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Merrillville Community School (4600)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|--|--------------|--------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$116,642 | \$881,179 | \$997,301 | | > 500% | 13% |
| | 11100 Regular Programs; Elementary | \$6,131,109 | \$6,948,730 | \$11,760,488 | \$13,723,425 | 124% | 97% | 17% |
| | 11200 Regular Programs; Middle/Junior High | \$3,615,089 | \$4,702,108 | \$3,031,594 | \$3,425,628 | -5% | -27% | 13% |
| | 11300 Regular Programs; High School | \$4,922,450 | \$5,587,533 | \$7,823,842 | \$8,841,833 | 80% | 58% | 13% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$37,050 | \$94,023 | \$106,661 | | 188% | 13% |
| | 12110 Gifted And Talented; Gifted and Talented | \$26,055 | \$23,157 | \$117,524 | \$58,895 | 126% | 154% | -50% |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$40,500 | \$927,152 | \$996,715 | | > 500% | 8% |
| | 12350 Physical Impairment; Homebound | \$42,243 | \$64,814 | \$80,539 | \$52,050 | 23% | -20% | -35% |
| | 12520 Culturally Different; Compensatory | \$6,570 | \$0 | \$0 | \$0 | -100% | | |
| | 12710 Equal Opportunity At Risk | \$178,312 | \$205,198 | \$270,396 | \$281,944 | 58% | 37% | 4% |
| | 12900 Other Special Programs | \$10,603 | \$34,030 | \$60,688 | \$123,918 | > 500% | 264% | 104% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$770,582 | \$916,954 | \$1,072,520 | \$1,147,011 | 49% | 25% | 7% |
| | 14100 Summer School Programs; Elementary | \$46,791 | \$44,117 | \$90,031 | \$89,266 | 91% | 102% | -1% |
| | 14200 Summer School Programs; Middle/Junior High School | \$0 | \$78,925 | \$106,510 | \$3,032 | | -96% | -97% |
| | 14300 Summer School Programs; High School | \$352,583 | \$271,003 | \$245,729 | \$257,334 | -27% | -5% | 5% |
| | 16100 Remediation Testing | \$202,136 | \$386,136 | \$25,460 | \$0 | -100% | -100% | -100% |
| | 16200 Preventive Remediation | \$0 | \$0 | \$221,212 | \$194,538 | | | -12% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$0 | \$41,862 | -\$10,456 | \$72,045 | | 72% | |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$1,738,847 | \$2,104,496 | \$2,012,785 | \$2,641,052 | 52% | 25% | 31% |
| | 22110 Improvement of Instruction; Service Area Direction | \$2,175 | \$54,243 | \$14,984 | \$64,840 | > 500% | 20% | 333% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$92,156 | \$192,305 | \$215,260 | \$280,079 | 204% | 46% | 30% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$0 | \$21,410 | \$1,260 | | | -94% |
| | 22210 Library/Media Services; Service Area Direction | \$2,115 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$464,533 | \$417,493 | \$709,355 | \$902,237 | 94% | 116% | 27% |
| | 22230 Library/Media Services; Audiovisual | \$85,518 | \$120,220 | \$114,957 | \$153,996 | 80% | 28% | 34% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$130,256 | \$35 | \$0 | \$0 | -100% | -100% | |
| | 22290 Library/Media Services; Other Educational Media Services | \$14,895 | \$9,996 | \$3,819 | \$28 | -100% | -100% | -99% |
| | 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$165,869 | \$188,303 | | | 14% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$2,017,390 | \$761,944 | \$872,362 | | -57% | 14% |
| | 22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Perso | \$0 | \$0 | \$0 | \$298 | | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$574,584 | \$757,061 | \$0 | \$0 | -100% | -100% | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$917,786 | \$1,351,857 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$20,327,388 | \$26,523,855 | \$30,818,813 | \$35,476,051 | 75% | 34% | 15% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$700 | \$6,342 | \$0 | \$0 | -100% | -100% | |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$0 | \$0 | \$84,617 | \$95,899 | | | 13% |
| | 21220 Guidance Services; Counseling Services | \$470,802 | \$501,759 | \$677,137 | \$1,039,995 | 121% | 107% | 54% |
| | 21290 Guidance Services; Other Guidance Services | \$918 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$141,034 | \$245,795 | \$251,769 | \$305,165 | 116% | 24% | 21% |
| | 21390 Health Services; Other Health Services | \$271 | \$0 | \$0 | \$0 | -100% | | |
| | 24100 Office of The Principal | \$1,793,241 | \$2,290,103 | \$3,138,479 | \$3,329,323 | 86% | 45% | 6% |
| | 24900 Other Support Services, School Administration | \$0 | \$4,000 | \$0 | \$0 | | -100% | |
| Student Instructional Support Total | | \$2,406,965 | \$3,047,999 | \$4,152,002 | \$4,770,381 | 98% | 57% | 15% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$21,949 | \$24,534 | \$86,303 | \$126,436 | 476% | 415% | 47% |
| | 23150 Board of Education; Legal Services | \$20,533 | \$52,866 | \$22,126 | \$4,632 | -77% | -91% | -79% |
| | 23160 Board of Education; Promotion Expenses | \$8,017 | \$10,019 | \$9,808 | \$4,297 | -46% | -57% | -56% |
| | 23190 Board of Education; Other Governing Body Services | \$7,994 | \$9,039 | \$24,789 | \$24,931 | 212% | 176% | 1% |
| | 23210 Executive Administration; Office of The Superintendent | \$427,067 | \$639,483 | \$1,058,800 | \$1,166,858 | 173% | 82% | 10% |
| | 23220 Executive Administration; Community Relations | \$37,428 | \$37,795 | \$48,641 | \$28,471 | -24% | -25% | -41% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$12,351 | \$12,788 | \$12,377 | \$79,243 | > 500% | > 500% | > 500% |
| | 23290 Executive Administration; Other Executive Administration Services | \$59,647 | \$36,501 | \$32,243 | \$29,054 | -51% | -20% | -10% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$26,644 | \$31,693 | \$50,024 | \$50,591 | 90% | 60% | 1% |
| | 25150 Fiscal Services; Payroll Services | \$26,739 | \$37,968 | \$88,200 | \$104,840 | 292% | 176% | 19% |
| | 25160 Fiscal Services; Financial Accounting | \$35,309 | \$131,210 | \$98,449 | \$71,691 | 103% | -45% | -27% |
| | 25180 Fiscal Services; Property Accounting | \$0 | \$1,650 | \$0 | \$0 | | -100% | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$30,495 | \$22,721 | \$27,205 | \$405,053 | > 500% | > 500% | > 500% |
| | 25192 Other Fiscal Services; Petty Cash | \$0 | \$0 | \$600 | \$0 | | | -100% |
| | 25196 Other Fiscal Services; Cash Change | \$1,475 | \$2,215 | \$1,815 | \$2,260 | 53% | 2% | 25% |
| | 25720 Personnel Services; Recruitment and Placement | \$1,092 | \$0 | \$0 | \$0 | -100% | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Merrillville Community School (4600)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------|--------------|--------------|--------------|------------------|-----------------|-----------------|
| | 25740 Personnel Services; Noninstructional Personnel Training | \$165 | \$0 | \$0 | \$0 | -100% | | |
| | 25750 Personnel Services; Health Services | \$64,920 | \$66,009 | \$53,616 | \$83,152 | 28% | 26% | 55% |
| | 25790 Personnal Services; Other Professional Services | \$0 | \$0 | \$81,662 | \$287,740 | | | 252% |
| | 25810 Administrative Technology Services; Technology Services Supervison And Administration | \$0 | \$0 | \$50,355 | \$40,427 | | | -20% |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$798,204 | \$816,534 | | | 2% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$431,599 | \$427,371 | | | -1% |
| | 25890 Other Technology Services | \$52,698 | \$120,405 | \$0 | \$0 | -100% | -100% | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$93,253 | \$111,826 | \$146,240 | \$158,094 | 70% | 41% | 8% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$3,096,636 | \$3,894,159 | \$4,851,089 | \$5,268,822 | 70% | 35% | 9% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$118,102 | \$101,834 | \$119,913 | \$123,306 | 4% | 21% | 3% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$1,151,622 | \$367,721 | \$171,491 | \$155,804 | -86% | -58% | -9% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$0 | \$225 | \$0 | \$0 | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$42,462 | \$144,124 | \$236,718 | \$274,918 | > 500% | 91% | 16% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$116,599 | \$184,835 | \$157,179 | \$169,660 | 46% | -8% | 8% |
| | 27010 Student Transportation; Service Area Direction | \$115,869 | \$203,866 | \$191,895 | \$207,100 | 79% | 2% | 8% |
| | 27100 Student Transportation; Vehicle Operation | \$1,295,284 | \$1,682,901 | \$3,446,287 | \$3,045,761 | 135% | 81% | -12% |
| | 27200 Student Transportation; Monitoring Services | \$81,723 | \$110,658 | \$204,151 | \$269,939 | 230% | 144% | 32% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$500,637 | \$858,938 | \$818,783 | \$985,518 | 97% | 15% | 20% |
| | 27400 Student Transportation; Purchase of School Buses | \$22,319 | \$649,045 | \$11,827 | \$705,559 | > 500% | 9% | > 500% |
| | 27500 Student Transportation; Insurance on Buses | \$112,631 | \$203,787 | \$153,807 | \$166,780 | 48% | -18% | 8% |
| | 27700 Student Transportation; Contracted Transportation Services | \$24,283 | \$15,648 | \$26,850 | \$35,079 | 44% | 124% | 31% |
| | 27900 Student Transportation; Other Student Transportation Services | \$115,779 | \$128,932 | \$130,082 | \$203,390 | 76% | 58% | 56% |
| | 31100 Food Services Operations; Service Area Direction | \$52,544 | \$55,582 | \$91,908 | \$117,397 | 123% | 111% | 28% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$1,268,751 | \$1,687,953 | \$2,492,659 | \$2,991,863 | 136% | 77% | 20% |
| | 31900 Other Food Services | \$0 | \$0 | \$66,925 | \$128,624 | | | 92% |
| Overhead and Operational Total | | \$9,043,014 | \$11,638,929 | \$16,294,617 | \$18,761,192 | 107% | 61% | 15% |
| | | | | | | | | |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$0 | \$682 | \$12,229 | | | > 500% |
| | 33200 Community Recreation | \$131,189 | \$129,226 | \$133,597 | \$138,611 | 6% | 7% | 4% |
| | 33400 Athletic Coaches | \$289,561 | \$376,696 | \$470,890 | \$478,300 | 65% | 27% | 2% |
| | 33940 Child Care Services | \$1,181 | \$565 | \$611 | \$0 | -100% | -100% | -100% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$367,593 | \$134,697 | \$0 | \$0 | -100% | -100% | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$23,427 | \$105,598 | \$130,285 | | 456% | 23% |
| | 45100 Building Acquisition, Construction and Improvements | \$1,011,372 | \$7,561,739 | \$781,917 | \$1,606,842 | 59% | -79% | 106% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$175,000 | \$176,464 | | | 1% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$457,233 | \$798,897 | \$1,144,571 | \$856,447 | 87% | 7% | -25% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$3,477,908 | \$346,444 | \$220,134 | \$175,881 | -95% | -49% | -20% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$83,490 | \$0 | \$134,097 | \$38,478 | -54% | | -71% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$455,000 | \$660,000 | \$695,000 | | 53% | 5% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$339,462 | \$583,147 | \$550,032 | | 62% | -6% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$255,028 | \$738,879 | \$851,650 | \$107,252 | -58% | -85% | -87% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$7,950,500 | \$12,321,747 | \$16,682,500 | \$17,075,000 | 115% | 39% | 2% |
| | 54200 Common School Fund; Principal | \$344,129 | \$345,905 | \$721,679 | \$872,344 | 153% | 152% | 21% |
| Nonoperational Total | | \$14,369,185 | \$23,572,684 | \$22,666,071 | \$22,913,165 | 59% | -3% | 1% |
| | | | | | | | | |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$497,134 | \$555,603 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$1,859,339 | \$2,251,095 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$119,364 | \$278,558 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$2,262,317 | \$8,139,641 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$2,088 | \$22,619 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$384,053 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$4,740,242 | \$11,631,569 | \$0 | \$0 | | | |